

## Notes to November 2014 Financial Reports

### Cash Balance Reports

#### Parks and Recreation Fund 204 (Tax supported fund)

##### ❖ Items of note

- There was no significant revenue in November. We anticipate receiving our fall tax draw in December.

##### ❖ Summary

- The balance of the GF at the end of November was \$1,517,065.78, over \$215,000 less than at the end of October.
- November 2014 expenses were roughly \$152,000 lower than November 2013, and Year-to-date expenses remain lower than they were in 2013.

#### Parks Non-reverting Fund 211 (Fees and Charges supported fund)

##### ❖ Items of note

- Year-to-date expenses in the Non-Reverting Fund remain lower than in 2013.

##### ❖ Summary

- November 2014 expenses were higher than November 2013 (up roughly \$14,000).
- November 2014 revenue was higher (roughly \$29,000) compared to November 2013.

## 2014 General Fund (204) Budget Report by Area and Category of Expense

### ❖ Items of Note by Category

- **Category 01 – Personal Services** – 84.12% of the Personal Services budget has been expended thus far in 2014. This is lower than 2013 (86.87%).
- **Category 02 - Supplies** – 83.57% of the Supplies budget has been expended year to date. This is lower than expended through November last year (91.09%).
- **Category 03 – Other Services and Charges** – 88.80% of the Other Services and Charges budget has been expended year to date which is higher than 2013 (82.66%).
- **Category 04 - Capital Outlays**– There is no capital budget within the Parks & Rec General Fund in 2014.
- **Revenue** – Revenue for the general fund is lower (approx. \$550) than last year at this time.

### ❖ Summary

- Expenses to date are lower than last year at this point and we are on pace to remain under budget for the year.

## 2014 Non-reverting Fund (211) Revenue & Expense Month/YTD Summary

### ❖ Items of Note by Cost Center

- **Gymnastics Center** – Revenue was up slightly compared to November 2013 (roughly \$700). Expenses were down (\$145) for the month compared to last year. Overall Gymnastics Center revenue is down due to the many days that were lost due to weather, but the account is still solidly in the black for the year.
- **Wellness** – Wellness revenue was up roughly \$11,400 compared to November 2013, but expenses were down (roughly \$10,000) for the month.
- **Hamilton Center** – Hamilton Center revenue was up compared to November 2013 (\$3,352) and had an increase in expenses (\$18,618) compared to November 2013.
- **Teams and Leagues** – Teams and Leagues had an increase in revenue (roughly \$18,000) and had a slight increase in expenses (roughly \$800) over November 2013.
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### ❖ Summary

- Revenues for 2014 are running behind 2013 to date (\$14,312). Expenses for 2014 are lower than 2013 (\$180,477). The Non-reverting balance is solidly in the black (\$243,809.39) for the year.

Columbus Parks and Recreation Department 2014 Cash Balance Fund 204 - Park and Recreation General Fund					
	Balance Begin of Month	Revenue Month to Date	Disbursed Month to Date	Month Balance	Current Balance
January	2,502,299.89	2,882.00	323,974.34	-321,092.34	2,181,207.55
February	2,181,207.55	2,105.12	291,801.77	-289,696.65	1,891,510.90
March	1,891,510.90	701.00	255,367.64	-254,666.64	1,636,844.26
April	1,636,844.26	7,903.00	223,550.40	-215,647.40	1,421,196.86
May	1,421,196.86	27,553.09	310,717.92	-283,164.83	1,138,032.03
June	1,138,032.03	2,193,854.25	281,596.61	1,912,257.64	3,050,289.67
July	3,050,289.67	26,982.20	380,210.24	-353,228.04	2,697,061.63
August	2,697,061.63	8,563.53	393,361.96	-384,798.43	2,312,263.20
September	2,312,263.20	648.69	233,121.08	-232,472.39	2,079,790.81
October	2,079,790.81	5,175.00	348,958.24	-343,783.24	1,736,007.57
November	1,736,007.57	855.00	219,796.79	-218,941.79	1,517,065.78
December	1,517,065.78	0.00	0.00	0.00	1,517,065.78
Total YTD		2,277,222.88	3,262,456.99	-985,234.11	

Columbus Parks and Recreation Department 2014 Cash Balance Fund 211 - Park and Recreation Non-Reverting Fund					
	Balance Begin of Month	Revenue Month to Date	Disbursed Month to Date	Month Balance	Current Balance
January	568,327.24	267,479.65	113,019.77	154,459.88	722,787.12
February	722,787.12	182,042.49	107,298.05	74,744.44	797,531.56
March	797,531.56	111,562.02	139,578.11	-28,016.09	769,515.47
April	769,515.47	126,004.23	130,770.44	-4,766.21	764,749.26
May	764,749.26	111,163.19	116,080.93	-4,917.74	759,831.52
June	759,831.52	220,150.86	135,425.14	84,725.72	844,557.24
July	844,557.24	128,740.21	170,530.11	-41,789.90	802,767.34
August	802,767.34	172,984.31	189,701.68	-16,717.37	786,049.97
September	786,049.97	127,072.23	104,910.49	22,161.74	808,211.71
October	808,211.71	161,298.64	148,178.64	13,120.00	821,331.71
November	821,331.71	127,018.21	136,042.79	-9,024.58	812,307.13
December	812,307.13	0.00	0.00	0.00	812,307.13
Total YTD		1,735,516.04	1,491,536.15	243,979.89	

Columbus Parks and Recreation Department 2014 Cash Balance Fund 114 - Commons Capital Non-Reverting Fund					
	Balance Begin of Month	Revenue Month to Date	Disbursed Month to Date	Month Balance	Current Balance
January	980,881.04	25,982.99	89,643.19	-63,660.20	917,220.84
February	917,220.84	177,035.73	58,462.74	118,572.99	1,035,793.83
March	1,035,793.83	147,494.42	46,482.97	101,011.45	1,136,805.28
April	1,136,805.28	15,270.63	48,675.13	-33,404.50	1,103,400.78
May	1,103,400.78	27,585.68	65,973.49	-38,387.81	1,065,012.97
June	1,065,012.97	165,879.72	61,742.63	104,137.09	1,169,150.06
July	1,169,150.06	28,739.99	77,277.29	-48,537.30	1,120,612.76
August	1,120,612.76	27,478.62	74,017.53	-46,538.91	1,074,073.85
September	1,074,073.85	161,525.63	55,889.71	105,635.92	1,179,709.77
October	1,179,709.77	29,413.93	74,962.30	-45,548.37	1,134,161.40
November	1,134,161.40	27,413.80	54,389.82	-26,976.02	1,107,185.38
December	1,107,185.38	0.00	0.00	0.00	1,107,185.38
Total YTD		833,821.14	707,516.80	126,304.34	

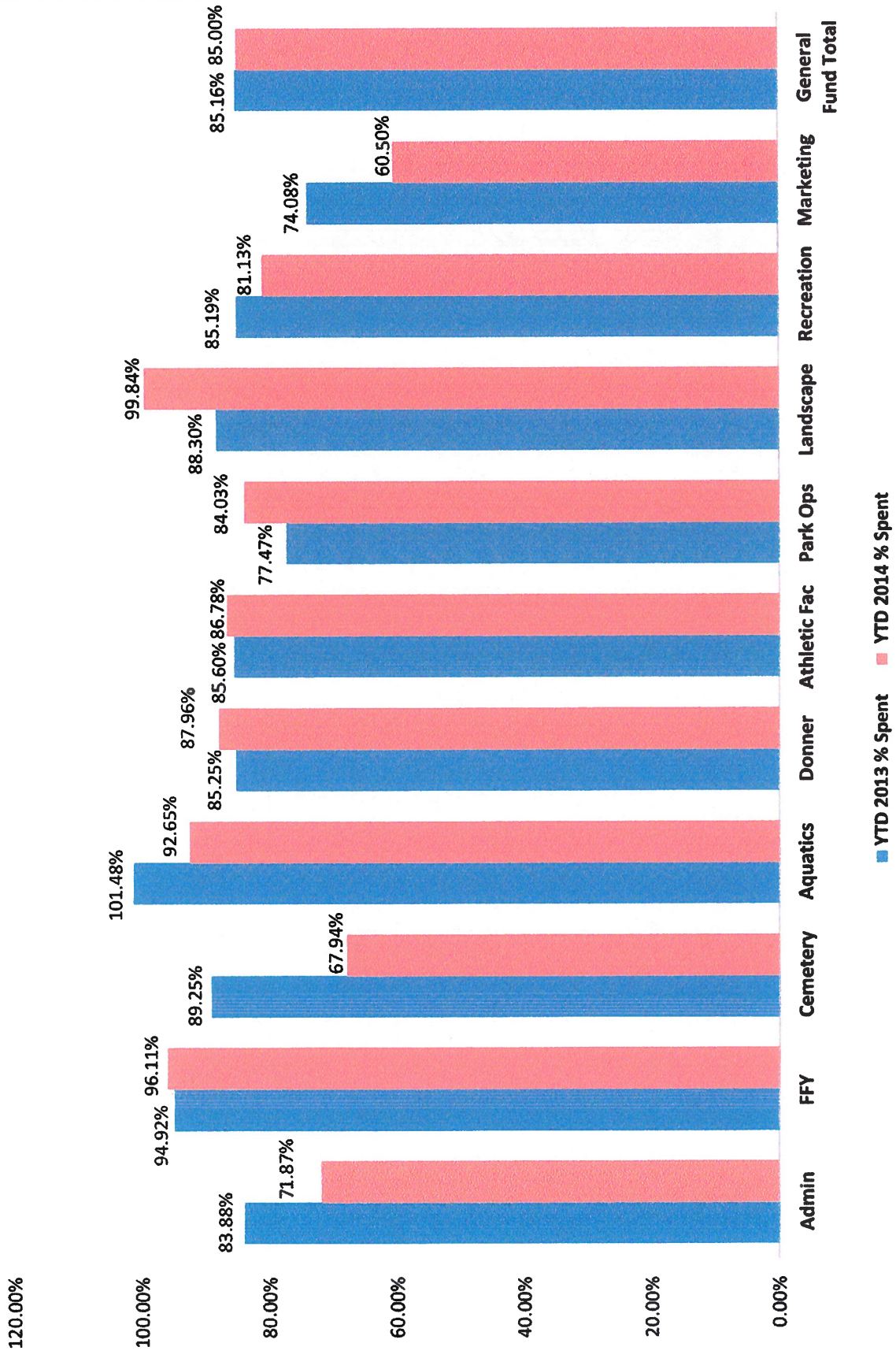
**Columbus Parks and Recreation Department  
2014 General Fund Budget Report  
by Category of Expense**

	2013					2014			
	<u>Adjusted Budget</u>	<u>November</u>	<u>YTD</u>	<u>% Spent</u>		<u>Adjusted Budget</u>	<u>November</u>	<u>YTD</u>	<u>% Spent</u>
Admin 01	527,094.38	37,182.23	464,052.80	88.04%		529,531.00	37,982.37	406,782.54	76.82%
Admin 02	10,289.96	226.70	9,020.37	87.66%		8,869.00	750.33	3,110.58	35.07%
Admin 03	401,442.00	130,623.96	318,370.65	79.31%		233,502.00	1,937.19	144,867.99	62.04%
Admin 04	4,697.20	0.00	0.00	0.00%		-	0.00	0.00	0.00%
Admin Total	943,523.54	168,032.89	791,443.82	83.88%		771,902.00	40,669.89	554,761.11	71.87%
Admin Revenue	25,000.00	96.20	2,155.60	8.62%		25,000.00	5.00	765.58	3.06%
FFY 01	283,179.24	21,365.45	269,792.39	95.27%		288,766.00	23,227.49	269,164.68	93.21%
FFY 02	12,818.00	383.99	12,791.64	99.79%		13,222.00	45.97	11,225.57	84.90%
FFY 03	150,847.40	13,077.68	141,567.63	93.85%		138,576.00	13,948.85	143,045.51	103.23%
FFY 04	-	0.00	0.00			-	0.00	0.00	0.00%
FFY Total	446,844.64	34,827.12	424,151.66	94.92%		440,564.00	37,222.31	423,435.76	96.11%
FFY Revenue	0.00	0.00	999.95			0.00	0.00		
Cemetery 01	54,675.57	3,799.74	51,047.71	93.36%		55,449.00	3,278.87	37,289.88	67.25%
Cemetery 02	1,505.00	0.00	63.96	4.25%		1,505.00	149.05	149.05	9.90%
Cemetery 03	2,526.00	565.48	1,283.60	50.82%		2,526.00	9.25	2,973.66	117.72%
Cemetery 04	-	0.00	0.00			-	0.00	0.00	0.00%
Cemetery Total	58,706.57	4,365.22	52,395.27	89.25%		59,480.00	3,437.17	40,412.59	67.94%
Cemetery Revenue	0.00	500.00	1,150.00			0.00	0.00	500.00	
Aquatics 01	184,592.31	5,447.89	187,276.81	101.45%		208,571.00	5,578.81	185,765.57	89.07%
Aquatics 02	67,321.00	47.75	66,077.45	98.15%		69,321.00	421.05	63,676.86	91.86%
Aquatics 03	21,330.00	214.41	23,927.06	112.18%		17,403.00	282.93	24,155.47	138.80%
Aquatics 04	-	0.00	0.00			-	0.00	0.00	0.00%
Aquatics Total	273,243.31	5,710.05	277,281.32	101.48%		295,295.00	6,282.79	273,597.90	92.65%
Aquatics Revenue	135,000.00	0.00	131,879.50	97.69%		135,000.00	850.00	134,373.16	99.54%
Donner 01	93,836.55	6,969.30	86,072.99	91.73%		95,662.00	7,446.03	85,676.47	89.56%
Donner 02	4,165.00	149.53	2,499.67	60.02%		4,165.00	176.71	5,646.32	135.57%
Donner 03	99,326.00	3,196.88	79,645.76	80.19%		78,524.00	2,730.43	65,552.22	83.48%
Donner 04	-	0.00	0.00			-	0.00	0.00	0.00%
Donner Total	197,327.55	10,315.71	168,218.42	85.25%		178,351.00	10,353.17	156,875.01	87.96%
Athletic Fac 01	421,976.51	34,534.67	381,296.55	90.36%		412,767.00	23,915.87	349,397.39	84.65%
Athletic Fac 02	104,267.00	10,473.79	108,704.59	104.26%		104,267.00	0.00	91,391.80	87.65%
Athletic Fac 03	23,412.00	1,077.22	23,282.21	99.45%		86,087.00	1,449.36	82,603.09	95.95%
Athletic Fac 04	50,000.00	0.00	0.00			-	0.00	0.00	0.00%
Athletic Fac Total	599,655.51	46,085.68	513,283.35	85.60%		603,121.00	25,365.23	523,392.28	86.78%

	2013			
	Adjusted Budget	November	YTD	% Spent
Park Ops 01	747,614.04	50,429.84	567,377.85	75.89%
Park Ops 02	173,958.00	9,488.25	150,268.82	86.38%
Park Ops 03	189,632.14	13,209.88	143,216.98	75.52%
Park Ops 04	-	0.00	0.00	
Park Ops Total	1,111,204.18	73,127.97	860,863.65	77.47%
Landscape 01	278,077.28	19,092.71	254,120.38	91.38%
Landscape 02	18,731.00	850.00	8,527.82	45.53%
Landscape 03	51,240.00	3,420.00	44,687.74	87.21%
Landscape 04	-	0.00	0.00	
Landscape Total	348,048.28	23,362.71	307,335.94	88.30%
Recreation 01	80,849.00	5,067.82	67,831.13	83.90%
Recreation 02	3,953.00	346.99	3,670.60	92.86%
Recreation 03	7,595.00	125.00	7,207.61	94.90%
Recreation 04	-	0.00	0.00	
Recreation Total	92,397.00	5,539.81	78,709.34	85.19%
Marketing 01	59,420.00	0.00	43,844.70	0.00%
Marketing 02	-	0.00	0.00	0.00%
Marketing 03	3,125.00	0.00	2,486.74	79.58%
Marketing 04	0.00	0.00	0.00	0.00%
Marketing Total	62,545.00	-	46,331.44	74.08%
Department 01	2,731,314.88	183,889.65	2,372,713.31	86.87%
Department 02	397,007.96	21,967.00	361,624.92	91.09%
Department 03	950,475.54	165,510.51	785,675.98	82.66%
Department 04	54,697.20	0.00	0.00	0.00%
Department Total	4,133,495.58	371,367.16	3,520,014.21	85.16%
Department Revenue	160,000.00	596.20	136,185.05	85.12%

	2014			
	Adjusted Budget	November	YTD	% Spent
	663,273.00	44,399.44	557,195.41	84.01%
	160,422.00	10,214.29	129,604.46	80.79%
	144,065.00	8,516.87	126,401.81	87.74%
	-	0.00	0.00	0.00%
	967,760.00	63,130.60	813,201.68	84.03%
	286,358.00	21,131.88	263,813.61	92.13%
	18,731.00	60.00	13,093.32	69.90%
	51,240.00	6,413.00	78,847.10	153.88%
	-	0.00	0.00	0.00%
	356,329.00	27,604.88	355,754.03	99.84%
	88,335.00	4,990.00	73,033.29	82.68%
	4,689.00	288.19	3,993.02	85.16%
	8,195.00	452.56	5,096.30	62.19%
	-	0.00	0.00	0.00%
	101,219.00	5,730.75	82,122.61	81.13%
	61,178.00	0.00	34,714.23	56.74%
	-	0.00	0.00	0.00%
	3,125.00	0.00	4,189.79	134.07%
	0.00	0.00	0.00	0.00%
	64,303.00	-	38,904.02	60.50%
	2,689,890.00	171,950.76	2,262,833.07	84.12%
	385,191.00	12,105.59	321,890.98	83.57%
	763,243.00	35,740.44	677,732.94	88.80%
	0.00	0.00	0.00	0.00%
	3,838,324.00	219,796.79	3,262,456.99	85.00%
	160,000.00	855.00	135,638.74	84.77%

## % of General Fund Budget Spent YTD by Department

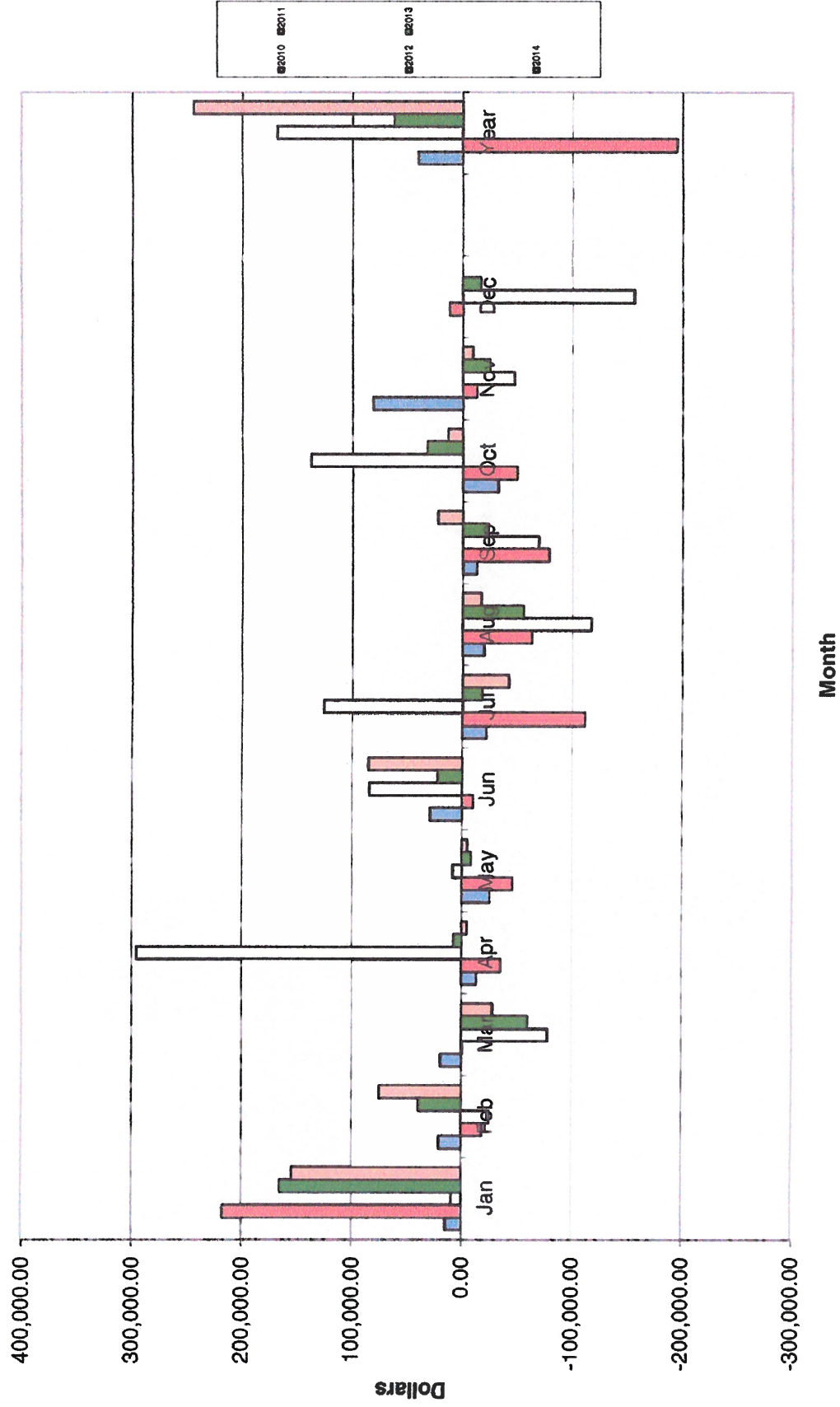




**Columbus Parks and Recreation Department**  
**Park Non-Reverting Fund**  
**2014 Revenue and Expense Month and YTD Summary Report**  
**Without The Commons and Golf**

Cost Center	2013		2014	
	November	YTD	November	YTD
Marketing Revenue	375.00	19,410.38	421.00	19,034.34
Marketing Expense	893.49	21,453.03	244.99	24,251.13
Marketing Balance	-518.49	-2,042.65	176.01	-5,216.79
Administration Revenue	28,972.44	401,981.64	29,883.03	380,432.68
Administration Expense	45,456.22	399,625.10	49,962.17	373,906.77
Administration Balance	-16,483.78	2,356.54	-20,079.14	6,525.91
Gymnastics Revenue	11,098.31	159,886.68	11,901.16	140,448.79
Gymnastics Expense	10,205.59	124,728.46	10,060.19	94,741.84
Gymnastics Balance	892.72	35,158.22	1,840.97	45,706.95
Hamilton Center Revenue	38,087.81	367,915.30	41,439.62	387,317.48
Hamilton Center Expense	26,503.00	478,130.78	45,120.76	448,807.80
Hamilton Center Balance	11,584.81	-110,215.48	-3,681.14	-61,490.32
Wellness Revenue	11,061.80	178,344.00	22,454.25	151,031.60
Wellness Expense	17,911.29	164,699.26	7,845.89	137,762.78
Wellness Balance	-6,849.49	13,644.74	14,608.36	13,268.82
Special Events Revenue	3,673.59	12,563.45	351.40	7,036.36
Special Events Expense	129.83	8,342.97	255.32	3,138.09
Special Events Balance	3,543.76	4,220.48	96.08	3,898.27
Teams & Leagues Revenue	1,335.83	538,467.56	19,571.75	591,631.81
Teams & Leagues Expense	21,260.09	417,957.04	22,078.81	359,466.30
Teams & Leagues Balance	-19,924.26	120,510.52	-2,507.06	232,165.51
Sport Camps Revenue	0.00	21,245.00	231.00	18,443.00
Sport Camps Expense	0.00	18,181.11	0.00	16,813.02
Sport Camps Balance	0.00	3,063.89	231.00	1,629.98
Recreation & Arts Revenue	3,306.75	49,843.71	765.00	39,969.48
Recreation & Arts Expense	-24.80	38,895.23	474.66	32,648.42
Recreation & Arts Balance	3,331.55	10,948.48	290.34	7,321.06
Total Fund Revenue	97,911.53	1,749,657.72	127,018.21	1,735,345.54
Total Fund Expense	122,334.71	1,672,012.98	136,042.79	1,491,536.15
Total Fund Balance	-24,423.18	77,644.74	-9,024.58	243,809.39

# Non-Reverting Fund Cash Balance by Month 2010 - 2014

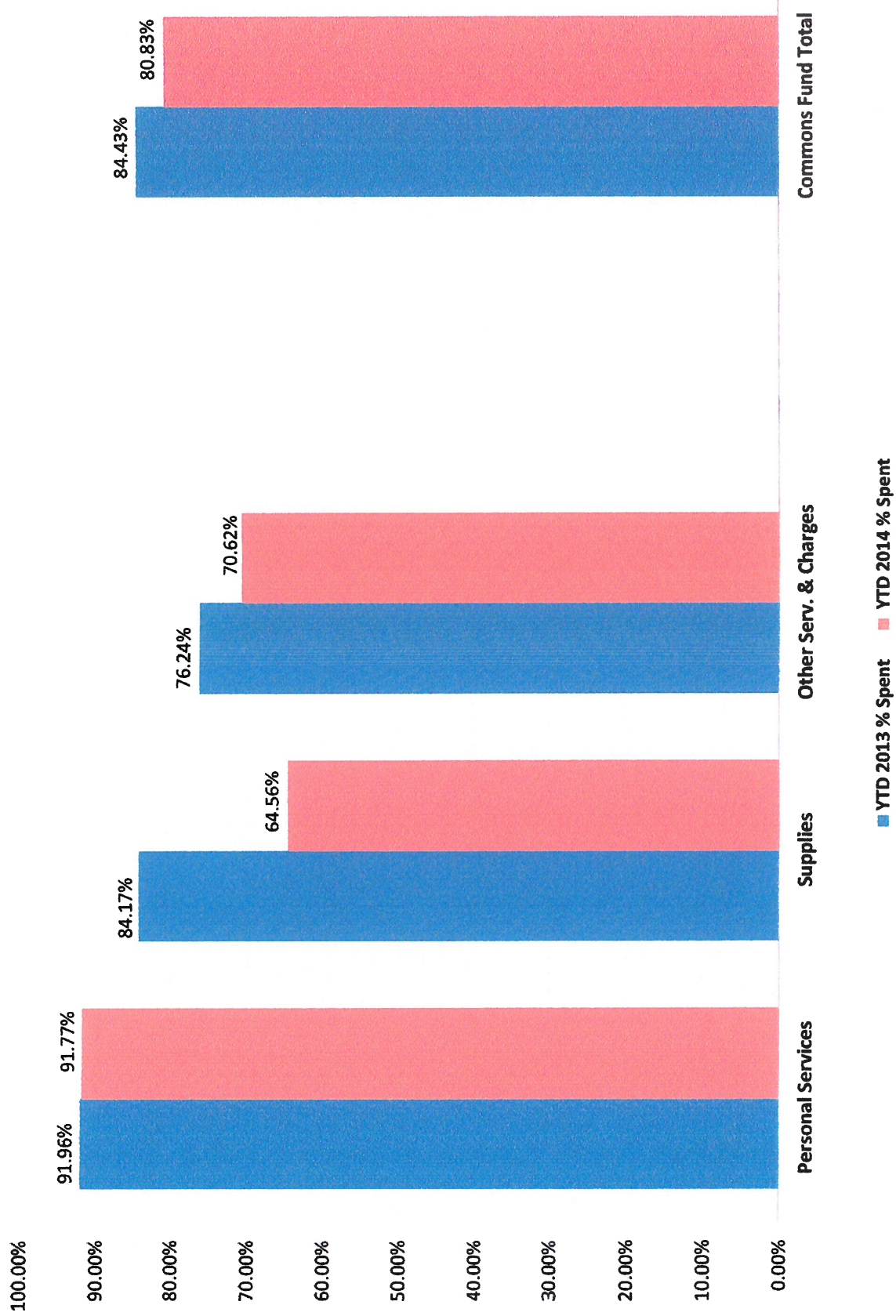




		2014 Budget	November Expenses	Year-to-Date Expenses	Percent Spent
	<b>Personal Services</b>				
112	Salary Employees	\$ 86,570.00	\$ 6,504.46	\$ 78,053.52	90%
113	Hourly Employees	\$ 201,697.00	\$ 15,870.40	\$ 190,490.30	94%
114	Part Time Employees	\$ 9,637.00	\$ 807.84	\$ 10,474.38	109%
115	Seasonal/Temp Employees	\$ 4,546.00	\$ -	\$ -	0%
117	Overtime	\$ 7,725.00	\$ 1,409.69	\$ 6,547.70	85%
119	PERF	\$ 42,031.00	\$ 3,377.41	\$ 39,062.93	93%
123	FICA	\$ 23,729.00	\$ 1,818.43	\$ 21,159.70	89%
125	Insurance	\$ 45,456.00	\$ 4,166.99	\$ 40,927.29	90%
	<b>Category Total</b>	<b>\$ 421,391.00</b>	<b>\$ 33,955.22</b>	<b>\$ 386,715.82</b>	<b>92%</b>
	<b>Supplies</b>				
211	Office Paper	\$ 200.00	\$ -	\$ -	0%
212	Office Other	\$ 1,500.00	\$ 155.00	\$ 1,221.23	81%
231	Cleaning Supplies	\$ 10,000.00	\$ 1,281.26	\$ 9,943.06	99%
234	Building Materials	\$ 5,000.00	\$ 55.57	\$ 1,131.81	23%
236	Groundskeeping	\$ 3,000.00	\$ -	\$ -	0%
241	HVAC Supplies	\$ 1,000.00	\$ -	\$ 2,248.29	225%
249	Misc Repair Supplies	\$ 3,000.00	\$ 47.86	\$ 1,546.03	52%
250	Medical Supplies	\$ 200.00	\$ 24.90	\$ 24.90	12%
261	Misc Supplies Other	\$ 8,750.00	\$ 40.22	\$ 4,963.46	57%
	<b>Category Total</b>	<b>\$ 32,650.00</b>	<b>\$ 1,604.81</b>	<b>\$ 21,078.78</b>	<b>65%</b>
	<b>Other Services and Charges</b>				
316	Maintenance Agreements	\$ 65,000.00	\$ 288.00	\$ 38,906.37	60%
317	Training & Instruction	\$ 1,000.00	\$ -	\$ -	0%
319	Misc Professional	\$ -	\$ -	\$ -	0%
328	Advertising	\$ 2,750.00	\$ 164.00	\$ 4,494.47	163%
330	Property & Casualty Ins	\$ 7,500.00	\$ -	\$ -	0%
339	Umbrella Insurance	\$ 2,500.00	\$ -	\$ -	0%
340	General Liability Ins	\$ 2,500.00	\$ -	\$ -	0%
341	Public Officials Ins	\$ 1,000.00	\$ -	\$ -	0%
350	Telephone	\$ 1,500.00	\$ -	\$ -	0%
360	Electric Utilities	\$ 150,000.00	\$ 13,127.41	\$ 136,351.25	91%
361	Gas Utilities	\$ 60,000.00	\$ 692.82	\$ 17,231.59	29%
362	Water/Sewer Utilities	\$ 25,000.00	\$ 1,215.41	\$ 14,576.53	58%
370	Building Repair Services	\$ 29,000.00	\$ -	\$ 13,845.39	48%
371	Equipment Repair	\$ 1,500.00	\$ -	\$ 237.79	16%
375	Misc Repair Other	\$ 8,000.00	\$ 915.87	\$ 5,487.83	69%
378	Uniform	\$ 6,000.00	\$ -	\$ 9,064.05	151%
399	Misc Services	\$ 36,500.00	\$ 2,426.28	\$ 42,092.15	115%
	<b>Category Total</b>	<b>\$ 399,750.00</b>	<b>\$ 18,829.79</b>	<b>\$ 282,287.42</b>	<b>71%</b>
	<b>Commons Total</b>	<b>\$ 853,791.00</b>	<b>\$ 54,389.82</b>	<b>\$ 690,082.02</b>	<b>81%</b>

	Commons Revenue	2014		November		Year-to-Date		Percent Received
		Budget		Revenue		Revenue		
152	Charges for Services	\$ 12,000.00	\$	125.00	\$	6,534.00	\$	54%
154	Reimbursements - Wages	\$ 5,000.00	\$	-	\$	-	\$	0%
156	Reimbursements - Insurance, Damage	\$ -	\$	-	\$	-	\$	
157	Reimbursements - Utilities	\$ 32,000.00	\$	1,349.71	\$	26,079.01	\$	81%
166	Other Receipts	\$ -	\$	1,280.00	\$	278,002.02	\$	
212	Rentals	\$ 113,125.00	\$	11,337.53	\$	124,325.96	\$	110%
214	Reimbursements - Retail Space Leases	\$ 133,655.00	\$	12,973.14	\$	123,411.34	\$	92%
218	Transfer of Funds - EDIT	\$ 540,273.00	\$	-	\$	270,604.12	\$	50%
222	Sales Tax	\$ 8,000.00	\$	348.42	\$	4,864.69	\$	61%
Category Total		\$ 844,053.00	\$	27,413.80	\$	833,821.14	\$	99%

**% of Commons Fund Budget Spent YTD by Category**



## % of Commons Revenue Received YTD by Category

